AMENDMENTS TO THE CLAIMS

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims

Claims 1-9 (cancelled).

Claim 10 (Currently Amended): A sound detecting mechanism comprising a pair of electrodes forming a capacitor on a substrate in which one of the electrodes is a back electrode forming perforations therein corresponding to acoustic holes and the other of the electrodes is a diaphragm,

wherein a multilayered assembly is mounted on the substrate, the multilayered assembly formed of the diaphragm, a sacrificial layer and the back electrode superposed in series by vapor deposition technique; is mounted on the substrate while the back electrode is mounted in a position opposed to the diaphragm across a void to be supported by the substrate,

the sacrificial layer is etched relative to the multilayered assembly formed of the diaphragm, the sacrificial layer and the back electrode, thereby defining a void area between the diaphragm and the back electrode, with the sacrificial layer remaining at outer peripheral portions of the void area; and

the back electrode being formed by polycrystal silicon of $5\mu m$ to $20\mu m$ in thickness.

Claim 11 (Currently Amended): The sound detecting mechanism of claim 10, wherein the substrate comprises a support substrate having a monocrystal silicon substrate acting as the base thereof, and a silicon substrate of (100) orientation is used as the monocrystal silicon substrate.

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In Reply to USPTO Correspondence of March 30, 2007

Attorney Docket No. 0388-051646

Claim 12 (Previously Presented): The sound detecting mechanism of claim

10, wherein an impurity diffusion treatment is executed on the diaphragm.

Claim 13 (Currently Amended): The sound detecting mechanism of claim

10, wherein the substrate comprises a support substrate having a monocrystal silicon

substrate acting as the base thereof, and the support substrate consists of an SOI a single

crystal silicon on insulator (SOI) wafer.

Claim 14 (Currently Amended): The sound detecting mechanism of claim

13, wherein the SOI single crystal silicon on insulator (SOI) wafer has an active layer used as

the diaphragm.

Claim 15 (Previously Presented): The sound detecting mechanism of claim

13, wherein the diaphragm is formed of monocrystal silicon of $0.5\mu m$ to $5\mu m$ in thickness.

Claim 16 (Currently Amended): The sound detecting mechanism of claim

10, wherein the substrate consists of an SOI a single crystal silicon on insulator (SOI)

structure wafer including a silicon oxide film or a silicon nitride film formed on a

monocrystal silicon substrate and a polycrystal silicon film formed on the silicon oxide film

or the silicon nitride film.

Claim 17 (Currently Amended): The sound detecting mechanism of claim

16, wherein the polycrystal silicon film formed on the <u>SOI</u> single crystal silicon on insulator

(SOI) structure wafer is used as the diaphragm.

Claim 18 (Previously Presented): The sound detecting mechanism of claim

16, wherein the diaphragm is formed of polycrystal silicon of $0.5\mu m$ to $5\mu m$ in thickness.

Page 4 of 8

JE0748